



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

obvious. If timely objection upon the ground ultimately suggested by the supreme court had been sustained, it could have been easily obviated; but counsel had no reason to anticipate such a ruling, and certainly, we think, were not required to do so at their peril.

Plaintiff in error has been improperly deprived of a Federal right."

Federal Employers' Liability Act—Independent Contractor—C., R. I. & P. R. R. v. Bond, 36 Sup. Ct. Rep. 403.—The Supreme Court of the United States held that control over results only, which is inconsistent with the existence of any relation of master and servant to which the Federal Employers' Liability Act, 1908, could apply, is what was reserved to an interstate railway carrier in a contract with a person called the original contractor, by which he is to handle at the railway company's coal chutes the coal required for its engines, furnishing the necessary labor for that purpose, is to break the coal in suitable sizes, is to unload wood from car to storage piles, and is to load cinders on cars and unload sand, where the manner of the work is under his control, to be done by him and his employees, and he is made responsible for the faithful performance of his agreement, incurring the penalty of instant termination of the contract for non-performance, the contract providing for payment on the basis of tons, cords or yards, and the "contractor" expressly assuming all liability for injuries to himself or to his property, or to his employees or third persons, and there being an explicit provision that the carrier "reserves and holds no control over him in the doing of such work other than as to the results to be accomplished."

Taxation—Injunction—Adequate Remedy at Law—Recovery of Taxes Paid—City Council of Augusta v. Timmerman, et als., U. S. C. C. A. May 2, 1916.—In the principal case the court laid down the following three principles:

1. The general rule is that courts will not interfere by injunction with the collection of the public revenue on the ground that a tax is illegal unless it clearly appears that the complainant has no adequate legal remedy.

2. A statutory provision for the payment of taxes under protest and a legal action to recover them back, affords an adequate legal remedy. *Dows v. Chicago*, 11 Wall. 108; *Boise Water Co. v. Boise City*, 213 U. S. 276; *Dalton Adding Machine Co. v. State Corp. Com'rs. of Va.*, 236 U. S. 699; *Dodge v. Osborn*, U. S. Sup. Ct. Feb. 21, 1916.

3. It is no objection to the adequacy of the remedy that the statute provides that the action shall be brought in the state court, and that the remedy provided shall be exclusive. When a state confers